Exhibit C

Summary of the Total Amount of Fees Incurred Under Each Subject Matter During the Fee Period

Matter Number	Matter Description	Total Billed Hours	Total Fees Requested
5	Business Operations	9.10	$6,828.50
6	Case Administration	9.00	$2,839.00
7	Claims Administration and Objections	2.90	$2,505.00
8	Contested Matters, Adversary Proceedings	5.20	$4,144.50
9	Corporate and Securities Matters	32.00	$24,565.00
10	Creditor Communications	98.90	$51,270.50
11	Employee Issues	21.10	$12,891.00
12	Executory Contracts	3.80	$2,195.00
13	Regulatory Matters	7.10	$3,750.50
14	Non-K&E Fee, Employment Applications	24.60	$12,247.50
15	Fee, Employment Applications	19.50	$8,109.00
16	Hearings	14.70	$8,304.50
17	Plan and Disclosure Statements	111.80	$60,104.50
19	Tax Issues	10.90	$7,354.50
21	U.S. Trustee Matters	0.80	$544.00
22	Tax Refund Litigation with FDIC	15.10	$8,364.00
23	Insurance	21.50	$11,976.00
24	Capital Structure Analysis	102.40	$50,012.00
Totals		**510.40**	**$278,005.00**

Blended Rate for Attorneys and Paraprofessionals: $544.68